

**ABSTRACT**

An interior rear seat for a motor vehicle includes a main seat located in a vehicle rear cabin portion that has opposed two end side portions, and a first rear  
5 interior side panel connected to a first inner vehicle skin surface and located adjacent an inwardly projecting wheel arch of the vehicle. The first side panel has a first seating portion that is continuous with one of the end side portions to extend the main seat adjacent the wheel arch. The rear seat with increased comfort is typically part of a production vehicle converted into a taxi vehicle.  
10 The invention also concerns a method for modifying a production vehicle with the rear seat.